

AN ACT

ENTITLED, An Act to revise certain provisions regarding abandoned mobile and manufactured homes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That chapter 21-54 be amended by adding thereto a NEW SECTION to read as follows:

An owner of an unencumbered, except for taxes owed, mobile home or manufactured home may voluntarily transfer title of the mobile home or manufactured home, for the sole purpose of disposal, to the owner of the real property upon which the mobile home or manufactured home is located. The treasurer shall issue a title to the owner of the real property on which the mobile home or manufactured home is located, without payment or obligation to pay any taxes owed on the home at the time of acquisition.

Prior to disposal, the owner of the real property shall submit an affidavit for disposal of the mobile home or manufactured home, and the properly endorsed title, to the county treasurer verifying that title was transferred for disposal purposes only and that no consideration was exchanged.

If the owner of the real property is moving the mobile home or manufactured home as part of the disposal process, the county treasurer shall issue the permit provided by § 32-5-16.3 to move the mobile home or manufactured home for disposal purposes without receiving payment of taxes owed on the mobile home or manufactured home.

The owner of the real property has ninety days from the date of the affidavit to dispose of the mobile home or manufactured home and to surrender the title to the county treasurer. The county treasurer may allow an additional sixty days for disposal upon request by the owner of the mobile home or manufactured home upon good cause shown for such additional days. If the title is not timely surrendered to the county treasurer, the owner of the real property is liable for all taxes owed

on the mobile home or manufactured home.

The Department of Revenue shall prescribe the form for the affidavit required by this section.

Section 2. The county treasurer shall deliver the affidavit filed pursuant to section 1 of this Act to the board of county commissioners after issuance of the permit. Upon receipt of the affidavit, the board of county commissioners shall abate any taxes owed on the mobile home or manufactured home pursuant to the provisions of § 21-54-19. However, if the owner of the real property failed to timely surrender the title to the county treasurer, the board may not abate any taxes owed on the mobile home or manufactured home.

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I certify that the attached Act
originated in the

SENATE as Bill No. 119

Secretary of the Senate
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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 119

File No. _____

Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor
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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State